

January 11, 1951.  
Passed on File.

House File 35  
By OLSON.

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Approved .....

A BILL FOR

AN ACT to amend section four hundred twenty-seven point one (427.1), Code 1950, relating to property exempt from property taxation.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Amend section four hundred twenty-seven point  
2 one (427.1), Code 1950, by adding the following subsection:  
3 "The property of a school district of the State of Iowa  
4 when it is devoted to the use of the superintendent or a  
5 teacher of the school within the district as living quarters  
6 and the use of which is included as part of the remuneration  
7 for such position as superintendent or teacher".

EXPLANATION OF H. F. 35

Many schools must provide suitable living quarters for teachers as an added inducement in obtaining desirable teachers. Thus where a school district purchases such a place it seems proper that that property should be exempt from taxation. Otherwise it merely results in one taxing district paying into the fund of another taxing district.

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